

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF TEXAS
MCALLEN DIVISION

UNITED STATES OF AMERICA, Plaintiff, v. ARONELL WILLIAMS and DONALD WILLIAMS, Defendants.	CIVIL NO: 7:18-cv-00057
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UNITED STATES' COMPLAINT

Plaintiff, United States of America, pursuant to 26 U.S.C. Sections 7401 and 7402, at the direction of the Attorney General of the United States, or his delegate, and at the request of the Secretary of the Treasury, or his delegate, files this complaint against defendants, Aronell Williams and Donald Williams to: (1) reduce to judgment over \$300,000 in delinquent federal individual income tax assessments against defendants Donald and Aronell Williams for tax years 2005, 2006, 2012, 2013, 2014, and 2015; (2) reduce to judgment over \$1,700,000 in delinquent Trust Fund Recovery Penalties assessed against defendant Aronell Williams for multiple quarters spanning 2008-2014; (3) reduce to judgment over \$2,100,000 in delinquent Trust Fund Recovery Penalties assessed against defendant Donald Williams for multiple quarters spanning 2008-2014; and (4) obtain, if appropriate, the 10% surcharge available under subchapter B or C of the Federal Debt Collection Procedure Act.

JURISDICTION AND VENUE

1. This Court has jurisdiction pursuant to 26 U.S.C. §7402, and 28 U.S.C. §§ 1340, and 1345.

2. Venue lies with this Court pursuant to 28 U.S.C. §§ 1391(b) and 1396 because taxpayers, Donald and Aronell Williams, reside in Hidalgo County, Texas.

PARTIES

3. Plaintiff is the United States of America.
4. Defendant Aronell Williams, is a taxpayer owing taxes to the United States. She resides in McAllen, Texas, which is within the jurisdiction of this court.
5. Defendant Donald Williams, is a taxpayer owing taxes to the United States. He resides in McAllen, Texas, which is within the jurisdiction of this court.

COUNT I (INCOME TAX LIABILITY)

6. A delegate of the Secretary of the Treasury assessed against defendants, Aronell Williams and Donald Williams, income (Form 1040) taxes, penalties, interest, and statutory additions (the “Income Tax Liabilities”) on the dates shown below, as follows
(See redacted IRS transcripts at Exhibit 1):

Year	Assessment Date	Assessed Balance	Balance plus interest & penalties minus payments through January 15, 2018
2005	12/25/2006	\$66,317.90	\$67,033.94
2006	11/26/2007	\$190,890.96	\$192,951.29
2012	11/18/2013	\$15,295.74	\$15,460.89
2013	12/8/2014	\$18,577.53	\$18,862.31
2014	8/10/2015	\$6,884.95	\$6,989.44
2015	6/20/2016	\$2,663.89	\$2,715.36

7. The unpaid balance of those assessments plus statutory accruals, as of January 15, 2018, was \$304,013.23.
8. The IRS assessed the Income Tax Liabilities based on the Forms 1040 that defendants Aronell and Donald Williams jointly filed with the IRS. These tax returns accurately reported the amount of tax that was due.

9. The Income Tax Liabilities continue to accrue interest and penalties until paid.
10. Despite having been given proper notice and demand for payment of the assessments shown in paragraphs 6 and 7 above, Defendants Aronell and Donald Williams have not fully paid the amounts due for the Income Tax Liabilities. Therefore, pursuant to 26 U.S.C. § 7402, the United States is entitled to a judgment that defendants Aronell and Donald Williams are liable to the United States for \$304,013.23, as of January 15, 2018, plus prejudgment and post judgment interest thereon at the rates set forth in 26 U.S.C. §§ 6601, 6621 and 28 U.S.C. § 1961(c), until paid.

**AFFIRMATIVE ALLEGATIONS THAT THE TEN-YEAR STATUTE OF
LIMITATION FOR COLLECTION OF THE 2005 TAX LIABILITY
HAS NOT EXPIRED**

11. I.R.C. § 6502(a) provides that the statute of limitations for collection expires ten (10) years after the date of assessment. As shown in paragraph 6, on December 25, 2006, the Internal Revenue Service made assessments against Mr. and Mrs. Williams for tax year 2005. The ten-year statute of limitations period for collection of this assessment would have normally expired on December 25, 2016, without any extensions or suspensions.
12. However, on June 30, 2008, the Williamses filed an offer for an installment agreement with the IRS. On May 29, 2010, the IRS rejected the offer for an installment agreement.
13. Similarly, on November 29, 2011, the Williamses filed an offer in compromise with the IRS. On July 9, 2012, the offer in compromise was withdrawn.
14. The United States' statute of limitations to collect the Williams' Form 1040 tax liability for 2005 is extended by the Williamses' filing of both the offer for an installment agreement and the offer in compromise. Under 26 U.S.C. § 6331(k)(2)(A), the IRS is prohibited from pursuing a levy or any type of collection activity during the time that an

offer for an installment agreement is pending before the IRS. Similarly, under 26 U.S.C. § 6331(k)(1)(A), the IRS is prohibited from pursuing a levy or any type of collection activity during the time that an offer in compromise is pending before the IRS.

15. Under 26 U.S.C. § 6331(i)(5), the collection statute was suspended from June 30, 2008 to May 29, 2010 (*i.e.*, 698 days), and from November 29, 2011 to July 9, 2012 (*i.e.*, 223 days). Accordingly, the ten-year statute of limitations to collect the 2005 delinquent Form 1040 tax was extended from December 25, 2016 to at least July 4, 2019.

**AFFIRMATIVE ALLEGATIONS THAT THE TEN-YEAR STATUTE OF
LIMITATION FOR COLLECTION OF THE 2006 TAX LIABILITY
HAS NOT EXPIRED**

16. I.R.C. § 6502(a) provides that the statute of limitations for collection expires ten (10) years after the date of assessment. On November 26, 2007, the Internal Revenue Service made assessments against Mr. and Mrs. Williams for tax year 2006 as shown in paragraph 6. The ten-year statute of limitations period for collection of this assessment would have normally expired on November 26, 2017, without any extensions or suspensions.
17. However, on June 30, 2008, the Williams filed an offer for an installment agreement with the IRS. On May 29, 2010, the IRS rejected the offer for an installment agreement.
18. Similarly, on November 29, 2011, the Williamses filed an offer in compromise with the IRS. On July 9, 2012, the offer in compromise was withdrawn.
19. The United States' statute of limitations to collect the Williams' Form 1040 tax liability for 2006 is extended by the Williamses' filing of both the offer for an installment agreement and the offer in compromise. Under 26 U.S.C. § 6331(k)(2)(A), the IRS is prohibited from pursuing a levy or any type of collection activity during the time that an

offer for an installment agreement is pending before the IRS. Similarly, under 26 U.S.C. § 6331(k)(1)(A), the IRS is prohibited from pursuing a levy or any type of collection activity during the time that an offer in compromise is pending before the IRS.

20. Under 26 U.S.C. § 6331(i)(5), the collection statute was suspended from June 30, 2008 to May 29, 2010 (*i.e.*, 698 days), and from November 29, 2011 to July 9, 2012 (*i.e.*, 223 days). Accordingly, the ten-year statute of limitations to collect the 2006 delinquent Form 1040 tax was extended from November 26, 2017 to June 4, 2020.

**COUNT II (TRUST FUND RECOVERY PENALTIES
ASSESSED AGAINST ARONELL WILLIAMS)**

21. A-Touch Home Health Care, LTD (“ATH”) is a Texas entity created in 2003.
22. Kidding Around Therapy, Inc. (“KAT”) is a Texas entity created in 2004.
23. A-Touch Primary Health Care, LTD (“ATP”) is a Texas entity created in 2005.
24. For various quarters spanning 2008-2014, the IRS assessed delinquent Form 941 quarterly employment taxes against ATH, KAT and ATP.
25. A delegate of the Secretary of the Treasury assessed against defendant Aronell Williams trust fund recovery penalties (26 U.S.C. § 6672) (the “Aronell TFRPs”) with respect to the unpaid employment (Form 941) taxes of ATH and ATP on the dates and for the periods as follows:

Quarter ending on	Assessment Date	Assessed Balance	Balance plus interest & penalties minus payments through January 15, 2018	Entity with delinquent employment taxes
30-Sep-08	12-12-2011	\$363,848.86	\$366,650.61	ATH
31-Dec-08	12-12-2011	\$485,162.32	\$488,898.21	ATH
31-Mar-10	12-12-2011	\$114,672.45	\$115,555.47	ATH
30-Jun-10	12-12-2011	\$201,495.06	\$203,046.63	ATH
30-Sep-10	12-12-2011	\$152,555.30	\$153,730.03	ATH
31-Dec-10	07-09-2012	\$99,088.31	\$99,851.32	ATH
31-Mar-11	07-09-2012	\$76,411.54	\$76,999.93	ATH
31-Dec-12	04-21-2014	\$151.37	\$152.54	ATP

31-Mar-13	04-21-2014	\$40,633.06	\$40,945.94	ATH and ATP
30-Jun-13	08-04-2014	\$116,758.60	\$117,657.68	ATH and ATP
30-Sep-13	04-21-2014	\$49,509.41	\$49,890.65	ATH and ATP
31-Dec-13	03-09-2015	\$25,105.09	\$25,298.41	ATH
31-Mar-14	03-09-2015	\$38,866.19	\$39,165.47	ATP
30-Jun-14	03-09-2015	\$3,736.13	\$3,764.90	ATP
TOTAL DUE BY Aronell Williams: \$1,781,607.79 through January 15, 2018				

26. As of January 15, 2018, the unpaid balance of the Aronell TFRPs, plus statutory accruals, was \$1,781,607.79.

27. The Aronell TFRPs continue to accrue interest and penalties until paid.

28. Despite having been given proper notice and demand for payment of the assessments shown in paragraph 25, above, Defendant Aronell Williams has not fully paid the amount due. Therefore, pursuant to 26 U.S.C. § 7402, the United States is entitled to a judgment that defendant Aronell Williams is liable to the United States for \$1,781,607.79, as of January 15, 2018, plus prejudgment and post judgment interest thereon at the rates set forth in 26 U.S.C. § 6601, 6621 and 28 U.S.C. § 1961(c), until paid.

**COUNT III (TRUST FUND RECOVERY PENALTIES
ASSESSED AGAINST DONALD WILLIAMS)**

29. A delegate of the Secretary of the Treasury assessed against defendant Donald Williams trust fund recovery penalties (26 U.S.C. § 6672) (the “Donald TFRPs”) with respect to the unpaid employment (Form 941) taxes of ATH, KAT and ATP on the dates and for the periods as follows:

Quarter ending on	Assmt. Date	Assessed Bal.	Balance plus interest & penalties minus payments through January 15, 2018	Entity with delinquent employment taxes
31-Mar-08	12-06-2011	\$41,064.42	\$42,060.91	KAT
30-Jun-08	12-06-2011	\$56,870.72	\$57,484.75	KAT
30-Sep-08	12-05-2011	\$414,183.81	\$418,655.76	KAT/ATH
31-Dec-08	12-05-2011	\$525,654.20	\$531,329.69	KAT/ATH
31-Mar-09	12-06-2011	\$40,400.98	\$40,837.19	KAT

30-Jun-09	12-06-2011	\$26,756.84	\$27,041.63	KAT
30-Sep-09	12-06-2011	\$31,763.46	\$32,106.40	KAT
31-Dec-09	12-06-2011	\$25,265.00	\$25,537.78	KAT
31-Mar-10	12-05-2011	\$114,386.92	\$115,621.96	ATH
30-Jun-10	12-05-2011	\$200,993.36	\$203,163.48	ATH
30-Sep-10	12-05-2011	\$152,175.43	\$153,818.47	ATH
31-Dec-10	07-09-2012	\$98,875.37	\$99,942.93	ATH
31-Mar-11	07-09-2012	\$76,177.44	\$76,999.93	ATH
31-Dec-12	04-21-2014	\$0	\$68.82	ATP
31-Mar-13	04-21-2014	\$35,773.14	\$41,013.34	ATP
30-Jun-13	08-04-2014	\$105,821.66	\$117,657.68	ATH/ATP
30-Sep-13	04-21-2014	\$43,860.01	\$49,890.65	ATH/ATP
31-Dec-13	03-09-2015	\$22,809.91	\$25,298.41	ATH/ATP
31-Mar-14	03-09-2015	\$35,312.34	\$39,165.47	ATP
30-Jun-14	03-09-2015	\$3,394.52	\$3,764.90	ATP
TOTAL DUE BY Donald Williams: \$2,101,460.15 through January 15, 2018				

30. As of January 15, 2018, the unpaid balance of the Donald TFRPs, plus statutory accruals, was \$2,101,460.15.

31. The Donald TFRPs continue to accrue interest and penalties until paid.

32. Despite having been given proper notice and demand for payment of the assessments shown in paragraph 29, above, Defendant Donald Williams has not fully paid the amount due. Therefore, pursuant to 26 U.S.C. § 7402, the United States is entitled to a judgment that defendant Donald Williams is liable to the United States for \$2,101,460.15, as of January 15, 2018, plus prejudgment and post judgment interest thereon at the rates set forth in 26 U.S.C. § 6601, 6621 and 28 U.S.C. § 1961(c), until paid.

COUNT IV (FEDERAL DEBT COLLECTION PROCEDURE ACT)

33. 28 U.S.C. § 3011 authorizes the United States to recover a surcharge of 10% of the amount of the debt in the event the United States avails itself of the pre-judgment or post judgment relief as set forth in Subchapter B or C of the Federal Debt Collection Procedure Act, 28 U.S.C. §§ 3001 *et. seq.*, in order to cover the cost of processing and handling the litigation and enforcement under this chapter of the claim for such debt.

Prayer

The United States respectfully requests that the Court issue an order providing the following relief:

- A. That the Court reduce to judgment the Income Tax Liabilities of Aronell and Donald Williams in the amount of \$304,013.23, and for interest, penalties, and statutory additions on that amount from January 15, 2018, until paid;
- B. That the Court reduce to judgment the trust fund recovery penalties assessed against Aronell Williams in the amount of \$1,781,607.79, and for interest, penalties, and statutory additions on that amount from January 15, 2018, until paid;
- C. That the Court reduce to judgment the trust fund recovery penalties assessed against Donald Williams in the amount of \$2,101,460.15, and for interest, penalties, and statutory additions on that amount from January 15, 2018, until paid;
- D. That the United States be awarded the 10% surcharge authorized under 28 U.S.C. § 3011.
- E. That the United States have such further relief as this Court may deem just and proper, including its costs herein.

Respectfully submitted,

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United States Attorney

/s/ Ignacio Perez de la Cruz
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Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 01-24-2018
 Response Date: 01-24-2018
 Tracking Number: 100367108365

Account Transcript

FORM NUMBER: 1040 TAX PERIOD: Dec. 31, 2005

TAXPAYER IDENTIFICATION NUMBER:
 SPOUSE TAXPAYER IDENTIFICATION NUMBER:

DONALD L & ARONELL E WILLIAMS

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	66,317.90	
ACCRUED INTEREST:	716.04	AS OF: Jan. 15, 2018
ACCRUED PENALTY:	0.00	AS OF: Jan. 15, 2018

ACCOUNT BALANCE
 PLUS ACCRUALS
 (this is not a
 payoff amount): 67,033.94

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	02
FILING STATUS:	Married Filing Joint
ADJUSTED GROSS	
INCOME:	1,191,476.00
TAXABLE INCOME:	1,093,291.00
TAX PER RETURN:	357,386.00
SE TAXABLE INCOME	
TAXPAYER:	0.00
SE TAXABLE INCOME	
SPOUSE:	0.00
TOTAL SELF	
EMPLOYMENT TAX:	672.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Oct. 16, 2006
PROCESSING DATE	Dec. 25, 2006

Exhibit

1

TRANSACTIONS				
CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed 18221-299-86308-6	20065008	12-25-2006	\$357,386.00
806	W-2 or 1099 withholding		04-15-2006	-\$232,641.00
460	Extension of time to file tax return ext. Date 10-15-2006		04-15-2006	\$0.00
670	Payment		04-15-2006	-\$10,000.00
960	Appointed representative		09-06-2006	\$0.00
170	Penalty for not pre-paying tax 12-11-2020	20065008	12-25-2006	\$3,916.00
276	Penalty for late payment of tax	20065008	12-25-2006	\$5,163.52
196	Interest charged for late payment	20065008	12-25-2006	\$6,316.13
971	Tax period blocked from automated levy program		02-04-2008	\$0.00
971	Tax period blocked from automated levy program		02-25-2008	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		05-24-2008	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		05-24-2008	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		05-27-2008	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		05-27-2008	\$0.00
971	Pending installment agreement		06-30-2008	\$0.00
960	Appointed representative		10-21-2008	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		10-16-2008	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		10-16-2008	\$0.00

971	Collection due process request received timely	10-27-2008	\$0.00
971	Collection due process levy (hearing) request or levy and lien (hearing) request received	10-27-2008	\$0.00
971	Collection due process Notice of Intent to Levy -- refused or unclaimed	11-05-2008	\$0.00
971	Collection due process Notice of Intent to Levy -- refused or unclaimed	11-05-2008	\$0.00
520	Bankruptcy or other legal action filed	10-27-2008	\$0.00
960	Appointed representative	02-25-2009	\$0.00
582	Lien placed on assets due to balance owed	06-26-2009	\$0.00
521	Removed bankruptcy or other legal action	05-09-2009	\$0.00
960	Appointed representative	07-16-2009	\$0.00
971	Collection due process (hearing) resolved by Appeals - Notice of Determination letter issued, you waived judicial review or withdrew the hearing request	07-11-2009	\$0.00
960	Appointed representative	08-13-2009	\$0.00
971	Notice issued	03-22-2010	\$0.00
276	Penalty for late payment of tax	20101008 03-22-2010	\$23,522.73
960	Appointed representative	04-06-2010	\$0.00
960	Appointed representative	04-20-2010	\$0.00
971	Tax period blocked from automated levy program	05-24-2010	\$0.00
971	Pending installment agreement	05-29-2010	\$0.00
971	Pending installment agreement	03-31-2010	\$0.00

972	Removed Installment Agreement	05-29-2010	\$0.00
971	Pending installment agreement	07-21-2010	\$0.00
960	Appointed representative	02-01-2011	\$0.00
960	Appointed representative	05-16-2011	\$0.00
706	Credit transferred in from 1040 201012	04-15-2011	-\$13,511.02
670	Payment	11-14-2011	-\$150.00
670	Payment	11-14-2011	-\$2,996.34
670	Payment	11-14-2011	-\$2,254.46
670	Payment	11-14-2011	-\$150.00
480	Received offer in compromise	11-29-2011	\$0.00
480	Received offer in compromise	11-29-2011	\$0.00
670	Payment	12-21-2011	-\$2,254.46
670	Payment	12-21-2011	-\$2,996.34
960	Appointed representative	01-27-2012	\$0.00
480	Received offer in compromise	11-29-2011	\$0.00
670	Payment	02-21-2012	-\$2,996.34
670	Payment	02-21-2012	-\$2,254.46
670	Payment	04-27-2012	-\$1,500.00
582	Lien placed on assets due to balance owed	05-11-2012	\$0.00
363	Fees and other expenses for collection	06-04-2012	\$166.00
971	Issued notice of lien filing and right to Collection Due Process hear ing	05-15-2012	\$0.00
670	Payment	05-29-2012	-\$1,500.00
670	Payment	06-26-2012	-\$1,500.00

482	Withdrawn offer in compromise	07-09-2012	\$0.00
971	Pending installment agreement	07-09-2012	\$0.00
706	Credit transferred in from 1040 200412	01-20-2012	-\$2,996.34
706	Credit transferred in from 1040 200412	03-27-2012	-\$2,996.34
670	Payment	07-20-2012	-\$1,454.00
971	Installment agreement established	07-17-2012	\$0.00
971	Installment agreement established	07-09-2012	\$0.00
670	Payment	08-20-2012	-\$1,454.00
670	Payment	09-20-2012	-\$1,349.00
670	Payment	10-19-2012	-\$1,454.00
706	Credit transferred in from 1040 201112	04-15-2012	-\$31,487.00
672	Removed payment CIVIL PENALTY 201201 	09-20-2012	\$105.00
673	Payment	09-20-2012	-\$105.00
670	Payment	11-21-2012	-\$1,454.00
670	Payment	12-21-2012	-\$1,454.00
670	Payment	01-23-2013	-\$1,454.00
670	Payment	02-21-2013	-\$1,454.00
670	Payment	03-22-2013	-\$2,454.00
670	Payment	04-25-2013	-\$1,454.00
670	Payment	01-20-2012	-\$2,254.46
670	Payment	05-22-2013	-\$1,454.00
670	Payment	06-24-2013	-\$1,454.00
670	Payment	07-23-2013	-\$1,454.00

582	Lien placed on assets due to balance owed	03-27-2015	\$0.00
363	Fees and other expenses for collection	04-20-2015	\$60.00
971	Issued notice of lien filing and right to Collection Due Process hear ing	04-02-2015	\$0.00
971	No longer in installment agreement status	02-01-2014	\$0.00
582	Lien placed on assets due to balance owed	02-26-2016	\$0.00
363	Fees and other expenses for collection	03-21-2016	\$184.00
673	Payment	12-01-2015	-\$24,474.95
360	Fees and other expenses for collection	03-28-2016	\$410.00
673	Payment	12-01-2015	-\$25,500.00
694	Payment of fees/costs only Seizure and Sale	12-01-2015	-\$1,025.05
706	Credit transferred in from 1040 201512	04-15-2016	-\$2,405.00
361	Reduced or removed fees and other expenses for collection	03-28-2016	-\$512.53
363	Fees and other expenses for collection	03-28-2016	\$102.53
290	Additional tax assessed 29254-431-05000-7	20170505 02-20-2017	\$0.00
673	Payment	12-01-2015	-\$24,987.48
673	Payment	12-01-2015	-\$24,987.47
672	Removed payment 1040 200512	12-01-2015	\$24,987.48
672	Removed payment	12-01-2015	\$24,987.47

1040 200512


695	Removed payment of fees/costs only	12-01-2015	\$512.53
360	Fees and other expenses for collection	02-27-2017	\$512.53
290	Additional tax assessed 29254-431-05001-7	20170605 02-27-2017	\$0.00
361	Reduced or removed fees and other expenses for collection	03-28-2016	-\$512.52
363	Fees and other expenses for collection	03-28-2016	\$512.52
290	Additional tax assessed 29254-458-05001-7	20170905 03-20-2017	\$0.00
673	Payment	12-01-2015	-\$512.53
672	Removed payment	12-01-2015	\$24,474.95
672	Removed payment	12-01-2015	\$25,500.00
672	Removed payment	12-01-2015	\$512.53
695	Removed payment of fees/costs only	12-01-2015	\$512.52
670	Payment	12-01-2015	-\$24,987.48
360	Fees and other expenses for collection	05-15-2017	\$512.52
670	Payment	12-01-2015	-\$24,987.47
360	Fees and other expenses for collection	05-15-2017	\$512.53
694	Payment of fees/costs only Seizure and Sale	12-01-2015	-\$512.52
694	Payment of fees/costs only Seizure and Sale	12-01-2015	-\$512.53
971	Notice issued	10-09-2017	\$0.00
196	Interest charged for late payment	20173805 10-09-2017	\$57,706.50
520	Bankruptcy or other legal action	10-19-2017	\$0.00

filed

971 First Levy Issued on Module

12-18-2017

\$0.00

This Product Contains Sensitive Taxpayer Data



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 01-24-2018
 Response Date: 01-24-2018
 Tracking Number: 100367108365

Account Transcript

FORM NUMBER: 1040 TAX PERIOD: Dec. 31, 2006

TAXPAYER IDENTIFICATION NUMBER:
 SPOUSE TAXPAYER IDENTIFICATION NUMBER:

DONALD L & ARONELL E WILLIAMS

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	190,890.96	
ACCRUED INTEREST:	2,060.33	AS OF: Jan. 15, 2018
ACCRUED PENALTY:	0.00	AS OF: Jan. 15, 2018

ACCOUNT BALANCE
 PLUS ACCRUALS
 (this is not a
 payoff amount): 192,951.29

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	02
FILING STATUS:	Married Filing Joint
ADJUSTED GROSS	
INCOME:	1,130,710.00
TAXABLE INCOME:	1,024,753.00
TAX PER RETURN:	332,314.00
SE TAXABLE INCOME	
TAXPAYER:	0.00
SE TAXABLE INCOME	
SPOUSE:	0.00
TOTAL SELF	
EMPLOYMENT TAX:	400.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Oct. 18, 2007
PROCESSING DATE	Nov. 26, 2007

TRANSACTIONS				
CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed 18221-303-30005-7	20074608	11-26-2007	\$332,314.00
806	W-2 or 1099 withholding		04-15-2007	-\$185,579.00
460	Extension of time to file tax return ext. Date 10-15-2007		04-15-2007	\$0.00
766	Credit to your account		04-15-2007	-\$31,076.00
766	Credit to your account		04-15-2007	-\$34.15
776	Interest credited to your account		04-15-2007	-\$5.85
170	Penalty for not pre-paying tax 11-12-2021	20074608	11-26-2007	\$4,334.00
276	Penalty for late payment of tax	20074608	11-26-2007	\$4,624.76
196	Interest charged for late payment	20074608	11-26-2007	\$5,844.03
960	Appointed representative		01-10-2008	\$0.00
971	Tax period blocked from automated levy program		02-25-2008	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		05-24-2008	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		05-24-2008	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		05-27-2008	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		05-27-2008	\$0.00
971	Pending installment agreement		06-30-2008	\$0.00
960	Appointed representative		10-21-2008	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		10-16-2008	\$0.00
971	Collection due process Notice of		10-16-2008	\$0.00

	Intent to Levy -- issued		
971	Collection due process levy (hearing) request or levy and lien (hearing) request received	10-27-2008	\$0.00
971	Collection due process request received timely	10-27-2008	\$0.00
670	Payment	11-10-2008	-\$20,000.00
971	Collection due process Notice of Intent to Levy -- refused or unclaimed	11-05-2008	\$0.00
971	Collection due process Notice of Intent to Levy -- refused or unclaimed	11-05-2008	\$0.00
520	Bankruptcy or other legal action filed	10-27-2008	\$0.00
960	Appointed representative	02-25-2009	\$0.00
582	Lien placed on assets due to balance owed	06-26-2009	\$0.00
521	Removed bankruptcy or other legal action	05-09-2009	\$0.00
960	Appointed representative	07-16-2009	\$0.00
971	Collection due process (hearing) resolved by Appeals - Notice of Determination letter issued, you waived judicial review or withdrew the hearing request	07-11-2009	\$0.00
960	Appointed representative	08-13-2009	\$0.00
971	Notice issued	03-22-2010	\$0.00
276	Penalty for late payment of tax	20101008 03-22-2010	\$22,179.98
960	Appointed representative	04-06-2010	\$0.00
960	Appointed representative	04-20-2010	\$0.00
971	Tax period blocked from automated levy program	05-24-2010	\$0.00

971	Pending installment agreement	05-29-2010	\$0.00
971	Pending installment agreement	03-31-2010	\$0.00
972	Removed Installment Agreement	05-29-2010	\$0.00
971	Pending installment agreement	07-21-2010	\$0.00
960	Appointed representative	02-01-2011	\$0.00
960	Appointed representative	05-16-2011	\$0.00
480	Received offer in compromise	11-29-2011	\$0.00
480	Received offer in compromise	11-29-2011	\$0.00
480	Received offer in compromise	11-29-2011	\$0.00
582	Lien placed on assets due to balance owed	05-11-2012	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing	05-15-2012	\$0.00
482	Withdrawn offer in compromise	07-09-2012	\$0.00
971	Pending installment agreement	07-09-2012	\$0.00
971	Installment agreement established	07-17-2012	\$0.00
971	Installment agreement established	07-09-2012	\$0.00
582	Lien placed on assets due to balance owed	03-27-2015	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing	04-02-2015	\$0.00
971	No longer in installment agreement status	02-01-2014	\$0.00
971	Notice issued	10-09-2017	\$0.00
196	Interest charged for late payment	20173805 10-09-2017	\$58,105.19
582	Lien placed on assets due to balance owed	09-22-2017	\$0.00
520	Bankruptcy or other legal action	10-19-2017	\$0.00

filed

360	Fees and other expenses for collection	11-13-2017	\$184.00
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971	First Levy Issued on Module	12-18-2017	\$0.00
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This Product Contains Sensitive Taxpayer Data



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 01-24-2018
Response Date: 01-24-2018
Tracking Number: 100367108365

Account Transcript

FORM NUMBER: 1040 TAX PERIOD: Dec. 31, 2012

TAXPAYER IDENTIFICATION NUMBER: [REDACTED]
SPOUSE TAXPAYER IDENTIFICATION NUMBER: [REDACTED]

DONALD & ARONELL WILLIAMS
536 COFFEE MILL DR
EDINBURG, TX 78541-1309-363

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	15,295.74	
ACCRUED INTEREST:	165.15	AS OF: Jan. 15, 2018
ACCRUED PENALTY:	0.00	AS OF: Jan. 15, 2018

ACCOUNT BALANCE
PLUS ACCRUALS
(this is not a
payoff amount): 15,460.89

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	02
FILING STATUS:	Married Filing Joint
ADJUSTED GROSS INCOME:	121,376.00
TAXABLE INCOME:	91,031.00
TAX PER RETURN:	9,741.00
SE TAXABLE INCOME TAXPAYER:	0.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Oct. 15, 2013
 PROCESSING DATE Nov. 18, 2013

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed 76211-688-15154-3	20134405	11-18-2013	\$9,741.00
806	W-2 or 1099 withholding		04-15-2013	-\$6,167.00
960	Appointed representative		06-04-2012	\$0.00
460	Extension of time to file tax return ext. Date 10-15-2013		04-08-2013	\$0.00
960	Appointed representative		09-26-2013	\$0.00
276	Penalty for late payment of tax	20134405	11-18-2013	\$142.96
196	Interest charged for late payment	20134405	11-18-2013	\$64.31
971	Notice issued		11-18-2013	\$0.00
922	Review of unreported income		02-02-2015	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		03-20-2014	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		03-20-2014	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		03-28-2014	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		03-28-2014	\$0.00
582	Lien placed on assets due to balance owed		04-11-2014	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hear ing		04-15-2014	\$0.00
240	Miscellaneous penalty IRC 6662(c), (d), (e), (f), (g), or (h) Accuracy-Related Penalty 03-09-2025 29254-443-67407-5	20150705	03-09-2015	\$1,239.00

290	Additional tax assessed 29254-443-67407-5	20150705 03-09-2015	\$6,196.00
971	Notice issued	03-09-2015	\$0.00
582	Lien placed on assets due to balance owed	03-27-2015	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hear ing	04-02-2015	\$0.00
582	Lien placed on assets due to balance owed	10-09-2015	\$0.00
360	Fees and other expenses for collection	11-02-2015	\$62.00
971	Issued notice of lien filing and right to Collection Due Process hear ing	10-13-2015	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	12-10-2015	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	12-10-2015	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed	12-21-2015	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed	12-21-2015	\$0.00
971	Notice issued	10-09-2017	\$0.00
196	Interest charged for late payment	20173805 10-09-2017	\$1,717.93
276	Penalty for late payment of tax	20173805 10-09-2017	\$2,299.54
520	Bankruptcy or other legal action filed	10-19-2017	\$0.00
971	First Levy Issued on Module	12-18-2017	\$0.00

This Product Contains Sensitive Taxpayer Data



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 01-24-2018
 Response Date: 01-24-2018
 Tracking Number: 100367108365

Account Transcript

FORM NUMBER: 1040 TAX PERIOD: Dec. 31, 2013

TAXPAYER IDENTIFICATION NUMBER:
 SPOUSE TAXPAYER IDENTIFICATION NUMBER:

DONALD & ARONELL WILLIAMS
 536 COFFEE MILL DR
 EDINBURG, TX 78541-1309-363

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	18,577.53	
ACCRUED INTEREST:	200.58	AS OF: Jan. 15, 2018
ACCRUED PENALTY:	84.20	AS OF: Jan. 15, 2018

ACCOUNT BALANCE
 PLUS ACCRUALS
 (this is not a
 payoff amount): 18,862.31

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	02
FILING STATUS:	Married Filing Joint
ADJUSTED GROSS	
INCOME:	133,213.00
TAXABLE INCOME:	109,655.00
TAX PER RETURN:	17,166.00
SE TAXABLE INCOME	
TAXPAYER:	0.00
SE TAXABLE INCOME	
SPOUSE:	0.00
TOTAL SELF	
EMPLOYMENT TAX:	0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Nov. 03, 2014
 PROCESSING DATE Dec. 08, 2014

TRANSACTIONS				
CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed 18221-312-59912-4	20144705	12-08-2014	\$17,166.00
806	W-2 or 1099 withholding		04-15-2014	-\$5,659.00
960	Appointed representative		06-10-2013	\$0.00
460	Extension of time to file tax return ext. Date 10-15-2014		04-13-2014	\$0.00
610	Payment with return		11-03-2014	-\$500.00
166	Penalty for filing tax return after the due date 12-08-2024	20144705	12-08-2014	\$517.81
276	Penalty for late payment of tax	20144705	12-08-2014	\$457.77
196	Interest charged for late payment	20144705	12-08-2014	\$227.20
971	Notice issued		12-08-2014	\$0.00
582	Lien placed on assets due to balance owed		01-30-2015	\$0.00
360	Fees and other expenses for collection		02-23-2015	\$62.00
971	Collection due process Notice of Intent to Levy -- issued		01-27-2015	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		01-27-2015	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hear ing		02-05-2015	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		02-05-2015	\$0.00
971	Collection due process Notice of Intent to Levy -- refused or unclaim ed		02-25-2015	\$0.00
582	Lien placed on assets due to		03-27-2015	\$0.00

	balance owed		
922	Review of unreported income	10-31-2016	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hear ing	04-02-2015	\$0.00
160	Penalty for filing tax return after the due date20164405 11-21-2016 11-21-2026		\$105.00
290	Additional tax assessed 18254-701-65171-6	20164405 11-21-2016	\$2,105.00
971	Notice issued	11-21-2016	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	06-13-2017	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	06-13-2017	\$0.00
582	Lien placed on assets due to balance owed	06-23-2017	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hear ing	06-27-2017	\$0.00
971	Notice issued	10-09-2017	\$0.00
196	Interest charged for late payment	20173805 10-09-2017	\$1,573.78
276	Penalty for late payment of tax	20173805 10-09-2017	\$2,521.97
520	Bankruptcy or other legal action filed	10-19-2017	\$0.00
971	First Levy Issued on Module	12-18-2017	\$0.00

This Product Contains Sensitive Taxpayer Data



This Product Contains Sensitive Taxpayer Data

Request Date: 01-24-2018
Response Date: 01-24-2018
Tracking Number: 100367108365

Account Transcript

FORM NUMBER: 1040 TAX PERIOD: Dec. 31, 2014

TAXPAYER IDENTIFICATION NUMBER:
SPOUSE TAXPAYER IDENTIFICATION NUMBER:

DONALD & ARONELL WILLIAMS
536 COFFEE MILL DR
EDINBURG, TX 78541-1309-363

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 6,884.95
ACCRUED INTEREST: 74.34 AS OF: Jan. 15, 2018
ACCRUED PENALTY: 30.15 AS OF: Jan. 15, 2018

ACCOUNT BALANCE
PLUS ACCRUALS
(this is not a
payoff amount): 6,989.44

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS: 02
FILING STATUS: Married Filing Joint
ADJUSTED GROSS
INCOME: 65,250.00
TAXABLE INCOME: 42,714.00
TAX PER RETURN: 4,496.00
SE TAXABLE INCOME
TAXPAYER: 0.00
SE TAXABLE INCOME
SPOUSE: 0.00
TOTAL SELF
EMPLOYMENT TAX: 0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Jun. 08, 2015
PROCESSING DATE Aug. 10, 2015

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed 09221-192-99016-5	20152905	08-10-2015	\$4,496.00
806	W-2 or 1099 withholding		04-15-2015	-\$4,002.00
460	Extension of time to file tax return ext. Date 10-15-2015		04-15-2015	\$0.00
276	Penalty for late payment of tax	20152905	08-10-2015	\$9.88
196	Interest charged for late payment	20152905	08-10-2015	\$4.77
971	Notice issued		08-10-2015	\$0.00
582	Lien placed on assets due to balance owed		10-09-2015	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hear ing		10-13-2015	\$0.00
922	Review of unreported income		12-27-2016	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		12-10-2015	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		12-10-2015	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		12-21-2015	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		12-21-2015	\$0.00
807	Reduced or removed W-2 or 1099 withholding		04-15-2015	\$3,743.00
290	Additional tax assessed 18254-756-67834-6	20165105	01-09-2017	\$1,005.00
971	Notice issued		01-09-2017	\$0.00
971	Collection due process Notice of		06-13-2017	\$0.00

Intent to Levy -- issued

971	Collection due process Notice of Intent to Levy -- issued	06-13-2017	\$0.00
582	Lien placed on assets due to balance owed	06-23-2017	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing	06-27-2017	\$0.00
971	Notice issued	10-09-2017	\$0.00
196	Interest charged for late payment	20173805 10-09-2017	\$488.48
276	Penalty for late payment of tax	20173805 10-09-2017	\$1,139.82
520	Bankruptcy or other legal action filed	10-19-2017	\$0.00
971	First Levy Issued on Module	12-18-2017	\$0.00

This Product Contains Sensitive Taxpayer Data



MEMPHIS, TN 37501-1498

Tracking ID: 100367108365

Date of Issue: 01-24-2018

IGNACIO PEREZ DE LA CRUZ DOJ TAX DIVISION
536 COFFEE MILL DR
EDINBURG, TX 78541

Tax Period: December, 2015

Information about the Request We Received

In this letter, we'll report the status of the request we received.

We've enclosed the transcript or transcripts that you requested on January 24, 2018.

A transcript of account shows a summary of your tax return and subsequent actions taken. These actions could include payments, amended returns, and corrections we made to the original return due to math mistakes.

Information for current tax years is available immediately on our computer systems. Delivery time to you depends on how you submit your request and the delivery method you select to receive the information.

If you have any questions about information contained in the transcripts or other enclosed information, please call us at the IRS telephone number listed in your local directory or at 1-800-829-0922.

Sincerely Yours,

 Signature

Patricia LaPosta, Director
Electronic Products & Svcs Support

Enclosures:
Account Transcript



This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 01-24-2018
Response Date: 01-24-2018
Tracking Number: 100367108365

FORM NUMBER: 1040A
TAX PERIOD: Dec. 31, 2015

TAXPAYER IDENTIFICATION NUMBER:
SPOUSE TAXPAYER IDENTIFICATION NUMBER:

DONALD & ARONELL WILLIAMS
536 COFFEE MILL DR
EDINBURG, TX 78541-1309-363

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 2,663.89
ACCRUED INTEREST: 22.57 AS OF: Jan. 15, 2018
ACCRUED PENALTY: 28.90 AS OF: Jan. 15, 2018

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 2,715.36

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS: 02
FILING STATUS: Married Filing Joint
ADJUSTED GROSS INCOME: 60,349.00
TAXABLE INCOME: 39,749.00
TAX PER RETURN: 3,109.00
SE TAXABLE INCOME TAXPAYER: 0.00
SE TAXABLE INCOME SPOUSE: 0.00
TOTAL SELF EMPLOYMENT TAX: 0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) May 16, 2016
PROCESSING DATE Jun. 20, 2016

TRANSACTIONS

CODE

CYCLE DATE AMOUNT

**EXPLANATION OF
TRANSACTION**

150	Tax return filed	20162205	06-20-2016	\$3,109.00
n/a	18209-142-57049-6			
806	W-2 or 1099 withholding		04-15-2016	-\$5,514.00
826	Credit transferred out to 1040 200512		04-15-2016	\$2,405.00
971	Notice issued CP 0049		06-20-2016	\$0.00
922	Review of unreported income		10-10-2017	\$0.00
240	Miscellaneous penalty IRC 6662(c), (d), (e), (f), (g), or (h) Accuracy-Related Penalty 10-30-2027	20174105	10-30-2017	\$385.00
n/a	18254-678-66591-7			
290	Additional tax assessed 10-30-2027	20174105	10-30-2017	\$1,927.00
n/a	18254-678-66591-7			
166	Penalty for filing tax return after the due date 10-30-2027	20174105	10-30-2017	\$192.70
196	Interest charged for late payment	20174105	10-30-2017	\$159.19
971	Notice issued CP 0022		10-30-2017	\$0.00

This Product Contains Sensitive Taxpayer Data

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

UNITED STATES OF AMERICA

(b) County of Residence of First Listed Plaintiff _____
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Department of Justice, Tax Division
Ignacio Perez de la Cruz
717 N. Harwood, Suite 400, Dallas, Texas 75201, (214)880-9759

DEFENDANTSARONELL WILLIAMS and
DONALD WILLIAMS

County of Residence of First Listed Defendant Hidalgo
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF
THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
☐ 2 U.S. Government Defendant
☐ 3 Federal Question (U.S. Government Not a Party)
☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|-----------------------------------------|----------------------------|----------------------------|---------------------------------------------------------------|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

V. ORIGIN (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding
☐ 2 Removed from State Court
☐ 3 Remanded from Appellate Court
☐ 4 Reinstated or Reopened
☐ 5 Transferred from Another District (specify)
☐ 6 Multidistrict Litigation - Transfer
☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

26 U.S.C. Sections 7401 and 7402

Brief description of cause:

reduce to judgment delinquent federal individual income tax assessments and Trust Fund Recovery Penalties

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$

4,187,081.17

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☒ No**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE _____

DOCKET NUMBER _____

DATE

SIGNATURE OF ATTORNEY OF RECORD

/s/ Ignacio Perez de la Cruz

FOR OFFICE USE ONLY

RECEIPT # _____

AMOUNT _____

APPLYING IFP _____

JUDGE _____

MAG. JUDGE _____

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
 - (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
 - (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
- United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
- United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
- Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
- Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. Origin.** Place an "X" in one of the seven boxes.
- Original Proceedings. (1) Cases which originate in the United States district courts.
- Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.
- Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
- Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
- Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
- Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
- Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.
- PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7.** Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
- Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
- Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.